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MINISTRY OF LAW

New Delhi, the 28th December 1953

The following Acts of Parliament received the assent of the President on the 26th December, 1953 and are hereby published for general information:—

**THE INDIAN TARIFF (THIRD AMENDMENT)
ACT, 1953**
No. 48 OF 1953

[26th December, 1953]

An Act further to amend the Indian Tariff Act, 1934,

Be it enacted by Parliament as follows:—

1. Short title and commencement.—(1) This Act may be called the Indian Tariff (Third Amendment) Act, 1953.

(2) The provisions of clause (iii) of section 2 [relating to Items Nos. 30(7), 45(4), 45(5) and 63(35)] shall come into force on the 1st day of January, 1954; the provisions of clause (v) of section 2 [relating to Item No. 63(34)] shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and the remaining provisions shall come into force at once.

2. Amendment of the First Schedule, Act XXXII of 1934.—In the First Schedule to the Indian Tariff Act, 1934,—

(i) in Items Nos. 8(3), 11(6), 18, 20(3), 20(4), 20(8), 20(9), 28(4), 28(15), 28(17), 28(20), 30(9), 30(10), 48(1), 48(4), 48(5), 48(7), 50(3), 60(7), 64, 64(3), 64(4), 65(a), 66(a), 66(1), 67, 67(1), 67(2), 68, 68(2), 69(2), 70, 70(1), 70(2), 70(3), 70(4), 70(5), 70(6), 70(9), 71(7), 71(11),

72(11), 72(12), 72(14), 72(33), 72(34), 73(16), 73(17), 75(5), 75(6), 75(7), 75(8) and 82(3), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "December 31st, 1953", wherever they occur, the word, figures and letters "December 31st, 1954" shall be substituted;

(ii) in Item No. 28(31), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "December 31st, 1953", wherever they occur, the word, figures and letters "December 31st, 1956" shall be substituted;

(iii) in Items Nos. 30(7), 45 (4), 45 (5) and 63 (35),—

(a) in the third column, for the word "Protective" the word, "Revenue" shall be substituted; and

(b) in the last column, the entry headed "Duration of protective rates of duty" shall be omitted;

(iv) after Item No. 30(13), the following Item shall be inserted, namely :—

"30(14)	Titanium Dio- xide—						
	(a) of British manufacture,	Protective	25 1/5 per cent. <i>ad valorem.</i>	..	..	..	December 31st, 1954.
	(b) not of Bri- tish manufac- ture.	Protective	35 1/5 per cent. <i>ad valorem.</i>	..	..	..	December 31st, 1954.";

(v) for Item No. 63 (34), the following Item shall be substituted, namely :—

"63(34)	Iron or steel hoops—						
	(a) Jute baling hoops—						
	(i) of British manufacture.	Protective	30 per cent. <i>ad valorem.</i>	..	..	..	December 31st, 1954.
	(ii) not of British ma- nufacture.	Protective	40 per cent. <i>ad valorem.</i>	..	..	..	December 31st, 1954.
	(b) Cotton bal- ing hoops—						
	(i) of British manufacture.	Protective	30 per cent. <i>ad valorem.</i>	..	..	..	December 31st, 1954.
	(ii) not of British ma- nufacture.	Protective	40 per cent. <i>ad valorem.</i>	..	..	..	December 31st, 1954.";

(vi) for Item No. 85, the following Item shall be substitute namely :—

85	Buttons, studs and cuff-links—						
	(a) made of metals other than gold or silver.	Revenue	66 2/3 per cent. <i>ad valorem.</i>	..	..	..
	(b) made of porcelain.	Revenue	66 2/3 per cent. <i>ad valorem</i>	..	..	..
	(c) made of plastics.	Protective	66 2/3 per cent. <i>ad valorem</i> or 12 annas per gross, whichever is higher.	..	..	December 31st, 1955	
	(d) not otherwise specified, but excluding jewellery and articles made of glass or plated with gold or silver or both.	Revenue	66 2/3 per cent. <i>ad valorem.</i>	..	..	..	..

THE SALT CESS ACT, 1953

No. 49 OF 1953

[26th December, 1953]

An Act to provide for the levy and collection of a cess on salt for the purpose of raising funds to meet the expenses incurred on the salt organisation maintained by Government and on the measures taken by Government in connection with the manufacture, supply and distribution of salt.

Be it enacted by Parliament as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Salt Cess Act, 1953.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) 'manufacture' in relation to salt includes collection, removal, preparation, steeping, evaporation, boiling or any one or more of these processes, the separation or purification of salt

obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt, and the excavation or removal of natural saline deposits or efflorescence; and the word 'manufacturer' shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of salt but also any person who engages in its production or manufacture on his own account if the salt is intended for sale.

Explanation.—In this clause, 'saltpetre' includes *rasi*, *sajji*, and all other substances manufactured from saline earth, and *Kharinun* and every form of sulphate or carbonate of soda;

(b) 'salt' includes swamp salt, spontaneous salt, and salt or saline solutions made or produced from any saline substances or from salt earth;

(c) 'salt factory' includes—

(i) a place used or intended to be used in the manufacture of salt and all embankments, reservoirs, condensing and evaporating pans, buildings, and waste places situated within the limits of such place, as defined from time to time for the purposes of the Central Excises and Salt Act, 1944 (I of 1944);

(ii) all drying grounds and storage platforms and store-houses appertaining to any such place;

(iii) land on which salt is spontaneously produced; and

a 'private salt factory' is one not solely owned or not solely worked by the Central Government;

(d) 'standard maund' means a maund of 82 2/7 pounds avoirdupois;

(e) 'prescribed' means prescribed by rules made under this Act.

3. Levy and collection of cess on salt.—There shall be levied and collected in such manner as may be prescribed a cess in the nature of an excise duty on all salt manufactured in the territories to which this Act extends—

(a) in the case of salt manufactured in a private salt factory, at the rate of two annas per standard maund;

(b) in the case of salt manufactured in a salt factory solely owned or solely worked by the Central Government, at the rate of three and a half annas per standard maund.

4. Application of proceeds of cess.—The proceeds of the duty levied under this Act, reduced by the cost of collection as determined by the Central Government, shall, if Parliament by appropriation made by law in this behalf so provides, be utilised on all or any of the following objects, namely:—

(a) meeting the expenditure incurred in connection with the salt organisation maintained by the Central Government;

(b) meeting the cost of measures taken in connection with the manufacture, supply and distribution of salt by Union agencies and the regulation and control of the manufacture, supply and distribution of salt by other agencies; and in particular, measures for—

(i) the establishment and maintenance of research stations and model salt farms;

(ii) the establishment, maintenance and expansion of salt factories;

(iii) fixing the grades of salt;

(iv) promoting and encouraging co-operative effort among manufacturers of salt; and

(v) promoting the welfare of labour employed in the salt industry.

5. Validation of charges levied on salt before the commencement of this Act.—The charge in respect of the manufacture or production of salt imposed by the rule made by the Central Government under section 37 of the Central Excises and Salt Act, 1944 (I of 1944) and published with the notification of the former Finance Department (Revenue Division) No. 3, dated the 29th March, 1947, shall be deemed to have been levied under this Act as if this Act was in force on the day on which the charge was so imposed and accordingly,—

(a) any sum paid or payable by way of such charge shall be deemed to have been paid or payable in accordance with law; and

(b) no claim shall lie in any court for the refund of any sum so paid.

6. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the assessment and collection of the cess levied under this Act;
- (b) the determination of the cost of collection of the cess;
- (c) the manner in which accounts relating to the proceeds of the cess shall be maintained;
- (d) the manner in which the proceeds of the cess may be applied on the objects specified in section 4;
- (e) the exemption from the whole or any part of the cess levied under this Act—
 - (i) in respect of salt exported from India;
 - (ii) in respect of salt manufactured by any specified categories of small manufacturers; and
 - (iii) in respect of salt utilised in the manufacture of any other product of industry.

THE APPROPRIATION (No. 5) ACT, 1953

No. 50 OF 1953

[26th December, 1953]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the service of the financial year 1953-54.

Be it enacted by Parliament as follows:—

1. Short title.—This Act may be called the Appropriation (No. 5) Act, 1953.

2. Issue of Rs. 14,66,35,000 out of Consolidated Fund of India for the year 1953-54.—From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fourteen crores, sixty-six lakhs and thirty-five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1953-54, in respect of the services specified in column 2 of the Schedule.

3. Appropriation.—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be

appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See Sections 2 and 3)

I No. of Vote	2 Services and Purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
1	Ministry of Commerce and Industry	4,27,000	..	4,27,000
10	Miscellaneous Expenditure under the Ministry of Communications.	5,15,000	..	5,15,000
27	Customs	25,00,000	..	25,00,000
38	Miscellaneous Departments and Expenditure under the Ministry of Finance.	13,00,000	..	13,00,000
45	Agriculture	32,22,000	..	32,22,000
47	Miscellaneous Departments and Expenditure under the Ministry of Food and Agriculture.	15,00,000	..	15,00,000
71	Administration of Justice	26,000	..	26,000
84	Miscellaneous Departments and Expenditure under the Ministry of Production.	31,60,000	..	31,60,000
86	Expenditure on Displaced Persons	50,28,000	..	50,28,000
95	Miscellaneous Expenditure under the Ministry of States.	95,23,000	..	95,23,000
107	Parliament . . . . .	..	3,000	3,000
	Charged—Union Public Service Commission.	..	3,76,000	3,76,000
125	Other Capital Outlay of the Ministry of Food and Agriculture.	11,72,00,000	5,000	11,72,05,000
138	Other Capital Outlay of the Ministry of Transport.	18,50,000	..	18,50,000
	TOTAL	14,62,51,000	3,84,000	14,66,35,000

**THE PATIALA AND EAST PUNJAB STATES UNION
APPROPRIATION (No. 3) ACT, 1953**

No. 51 OF 1953

[26th December, 1953]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Patiala and East Punjab States Union for the service of the financial year 1953-54.

BE it enacted by Parliament as follows:—

1. Short title.—This Act may be called the Patiala and East Punjab States Union Appropriation (No. 3) Act, 1953.

2. Issue of Rs. 67,72,300 out of the Consolidated Fund of the State of Patiala and East Punjab States Union for the year 1953-54.—From and out of the Consolidated Fund of the State of Patiala and East Punjab States Union, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of sixty-seven lakhs, seventy-two thousand and three hundred rupees towards defraying the several charges which will come in course of payment during the financial year 1953-54, in respect of the services specified in column 2 of the Schedule.

3. Appropriation.—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Patiala and East Punjab States Union by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and Purposes	3		
		Sums not exceeding		
		Voted by Parlia- ment	Charged on the Consoli- dated Fund	Total
8	Irrigation	Rs. 7,64,700	Rs. ...	Rs. 7,64,700
11	Elections to Legislatures .	9,70,500	... .	9,70,500
28	Medical	6,00,000	... .	6,00,000
34	Miscellaneous Departments .	75,400	... .	75,400

No. of Vote	Services and Purposes	3		
		Sums not exceeding		Total
		Voted by Parlia- ment	Charged on the Consoli- dated Fund	
36	Civil Works . . .	Rs. 25,37,700	Rs. ...	Rs. 25,37,700
41	Stationery and Printing .	3,88,200	...	3,88,200
42	Miscellaneous . . .	9,96,000	...	9,96,000
45	Community Development Projects.	4,39,800	...	4,39,800
	TOTAL .	67,72,300	...	67,72,300

K. V. K. SUNDARAM,
Secy. to the Govt. of India.

